

Author: Ducheny

NO ANALYSIS REQUIRED

Bill Number: AB 80

Related Bills: AB 458 (1995/96) Telephone: 845-3036 Amended Date: 4/15/97

NO ANALYSIS REQUIRED

Attorney: Doug Bramhall

Sponsor:

SUBJECT: Substandard Housing Includes Occupied and Unoccupied Dwellings/Prohibit Deduction

- ☐ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- ☐ TECHNICAL BILL -- No program or fiscal changes to existing program.
- ☐ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department and should be reviewed for reassignment to another department.
- ☐ TECHNICAL AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ☐ MINOR AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ☐ MINOR AMENDMENT - No change in approved position of _____. See comments below.
- ☒ OTHER - See comments below.

COMMENTS :

Under the Personal Income Tax Law (PITL) and the Bank and Corporation Tax Law (B&CTL), this bill would add unoccupied or abandoned dwellings to the definition of "substandard housing" for which related deductions may be disallowed.

The April 15, 1997, amendments clarify that the denial of deductions would be expanded to apply to taxpayers who own substandard unoccupied or abandoned dwellings. These amendments resolve the implementation concerns identified in the department's analysis of the bill as introduced December 18, 1996. The department's position is now neutral.

With the exception of the resolved implementation concerns and position change, the department's analysis of the bill as introduced December 18, 1996, still applies.

DEPARTMENTS THAT MAY BE AFFECTED:

☐ STATE MANDATE

☐ GOVERNOR'S APPOINTMENT

Department Director Position:

☐ S ☐ O
☐ SA ☐ OUA
☒ N ☐ NP
☐ NA ☐ NAR
☐ PENDING

Agency Secretary Position:

☐ S ☐ O
☐ SA ☐ OUA
☐ N ☐ NP
☐ NA ☐ NAR
DEFER TO _____

GOVERNOR'S OFFICE USE

Position Approved ☐
Position Disapproved ☐
Position Noted ☐

Franchise Tax Board Staff Date
Colin D. Stevens 4/24/97

Agency Secretary Date

By: Date: